

- (d) legal expenses;
- (e) election expenses;
- (f) auditor's fees;
- (g) the provision and maintenance of corporation workshops;
- (h) Corporation surveys, the preparation of maps of the city and of proposed extensions;
- (i) the preparation and maintenance of record of rights in immoveable property;
- (j) the acquisition of land for all or any of the purposes of the Act.

3. All moneys received by the corporation shall be lodged in such bank or treasury as the Government may by order direct and shall be credited to an account entitled the 'Corporation Fund Account':

Provided that any such moneys, may, with the sanction of the Government—

- (i) be invested in any of the securities which may be approved by the Government; or
- (ii) be placed on a fixed deposit in any bank approved by the Government.

4. (1) All orders or cheques against the corporation shall be signed by the commissioner or in his absence by the revenue officer, and the bank or treasury in which the fund is lodged shall so far as the funds to the credit of the corporation fund which are so signed.

(2) In the corporation shall have given previous authority in writing such bank or treasury may at once pay out of the corporation fund without such orders or cheques any expense which the Government have incurred on behalf of the corporation.

5. The payment of any sum out of corporation fund may be made or authorised by the commissioner if such sum is covered by a budget grant and sufficient balance of such budget grant is available.

6. The payment of any sum out of the corporation fund may be made or authorised by the commissioner in the absence of budget provision in the case of—

(a) refunds of taxes, and other moneys authorised by law rule, bye-law or regulation ;

(b) repayments of moneys belonging to contractors or other persons and held in deposit and of moneys collected or credited to the corporation fund by mistake ;

(c) costs incurred by the commissioner in the exercise of his powers under section 171.

(d) sums payable under section 104 and 174,

(e) sums payable under a decree or order of a civil court passed against the corporation or under a compromise of any suit or legal proceeding or claim :

(f) any sum which the commissioner is required by law, rule or bye-law to pay by way of compensation or expenses :

(g) the salary payable to a special health officer appointed under section 92 ;

(h) expenses incurred by the commissioner under section 416 and expenses lawfully incurred in anticipation of reequipment from a person liable under any provision of law :

Provided that the commissioner shall forthwith communicate the circumstances to the standing committee which shall take any action that may in the circumstances be necessary or expedient to cover any expenditure not covered by a budget grant.

7. The commissioner shall not overdraw.

PART II

Audit, surcharge and disallowances.

8. The corporation chief auditor appointed under section 159 hereinafter referred to as the auditor shall maintain and keep a continuous audit of the corporation accounts.

9. (1) The commissioner shall submit all accounts to the auditors as required by them.

(2) The commissioner shall make ready the annual accounts and registers and procure them before the auditor for scrutiny not later than the first day of October in the year succeeding that to which such account and registers relate.

10. (1) The auditor may.—

(a) require in writing the production of such vouchers, statements, returns, correspondence, notes or other documents in relation to the accounts as he may think fit;

(b) require in writing any salaried servant of the corporation accountable for, or having the custody or control of such voucher, statements, returns, correspondence, notes or other documents or of any property of the corporation or any person having directly or indirectly by him if or his partner, any share or interest in any contract with or under the corporation to appear in person before him at his office and answer any question;

(c) in the event of an explanation being required from a member of a corporation in writing invite such person to meet him at his office and shall in writings specify the point on which his explanation is required.

(2) The auditor may, in any requisition or invitation made under this rule fix a reasonable period, not being less than three days within which the said requisition or invitation shall be complied with.

(3) The auditor shall give to the corporation not less than two weeks' notice in writing of the date on which he proposes to commence the audit;

Provided that, notwithstanding anything contained in this sub-rule the auditor may, for special reasons which shall be recorded in writing, give shorter notice than two weeks or commence a special or detailed audit without giving notice.

11. The auditor shall include in his report a statement of :—

(a) every payment which appears him to be contrary to law;

(b) the amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any person;